

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION**

**April 7, 2017**

**TO:** Honorable Jane Nelson, Chair, Senate Committee on Finance

**FROM:** Ursula Parks, Director, Legislative Budget Board

**IN RE: SB521** by Creighton (Relating to the qualifications required of an appraisal district employee in order to testify as to the value of real property in certain ad valorem tax appeals.), **As Introduced**

**No fiscal implication to the State is anticipated.**

The bill would amend Chapter 42 of the Tax Code, regarding judicial review of property tax appeals, to prohibit an appraisal district employee from testifying as to the value of real property in an excessive or unequal appraisal appeal unless the person has an Occupations Code appraisal license. Current law authorizes a court to give preference to appraisal district employees with this license beginning on January 1, 2020.

The bill would not affect taxable property values, tax rates, collection rates, or any other variable which might affect the revenues of units of local governments or the state.

The bill would take effect on September 1, 2017.

**Local Government Impact**

No fiscal implication to units of local government is anticipated.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** UP, KK, SD, SJS